



Conference of United Township Association

Karen Large

Department of Local Government Finance

Director – Budget Division

June 17, 2009



Discussion

- Overview of the responsibilities of the DLGF
- Core values and agency goals
- Update on 2009 certified budget orders
- Budget related deadlines
- Annual statistical report
- New legislation
- Contact information



Who is the DLGF and what does it do?

- Commissioner Timothy J. Rushenberg
 - Oversees the operations of the Department and serves as a member of the Property Tax Replacement Fund Board and the Distressed Unit Appeals Board.
- Assessment Division
 - Promotes consistent assessing procedures across the state by providing guidance and technical instruction and securing compliance with the law to ensure fair and equitable assessment of property for taxpayers
- Budget Division
 - Works closely with local officials in preparing their annual budgets and provides recommendations to the Commissioner on matters related to budgets, rates, levies, exceptions to property tax controls and taxpayer exceptions to tax rate increases



Who is the DLGF and what does it do?

- **Communications Division**
 - Supports communications and public relations activities that serve to promote understanding of property tax assessment and local government budgeting by local officials and taxpayers.
- **Legal Division**
 - Drafts and publishes property tax assessment rules and interprets statutory law to ensure property tax assessments and local government budgeting are carried out in accordance with Indiana law and DLGF rules and regulations
- **Operations Division**
 - Researches and analyzes all areas of property taxation to ensure the fair and equitable distribution of the property tax burden



Who is the DLGF and what does it do?

- Ensures property tax assessment and local government budgeting follow Indiana law.
- Publishes property tax assessment rules
- Annually reviews and approves tax rates and levies of every political subdivision including all counties, cities, towns, townships, school corporations, libraries and other entities with tax levy authority
- TOP PRIORITY: ON TIME PROPERTY TAX BILLING – a joint effort with local county officials



Core Values

- Core Values
 - Put taxpayers first.
 - Respect local control.
 - Excellence in all that we do.



Agency Goals

- Restore on-time property tax billing
 - Proactively assist counties in achieving data compliance
 - Reduce turnaround time for review and approval of ratio studies
 - Reduce turnaround time for budget certification once certified assessed values are received
- Increase professional development of staff
 - Require all staff to become Level I, Level II, and Level III certified
 - Cross-train field representatives with both budget and assessment knowledge
 - Increase amount of and level of data analysis conducted by Department



Status Maps:
<http://www.in.gov/dlgf/6827.htm>

Status Maps:
<http://www.in.gov/dlgf/6827.htm>





2008 pay 2009 Budget Certification Status Map

2009 Budget Certification status as of June 8, 2009

Status Maps:

<http://www.in.gov/dlgf/6827.htm>

Indiana Counties

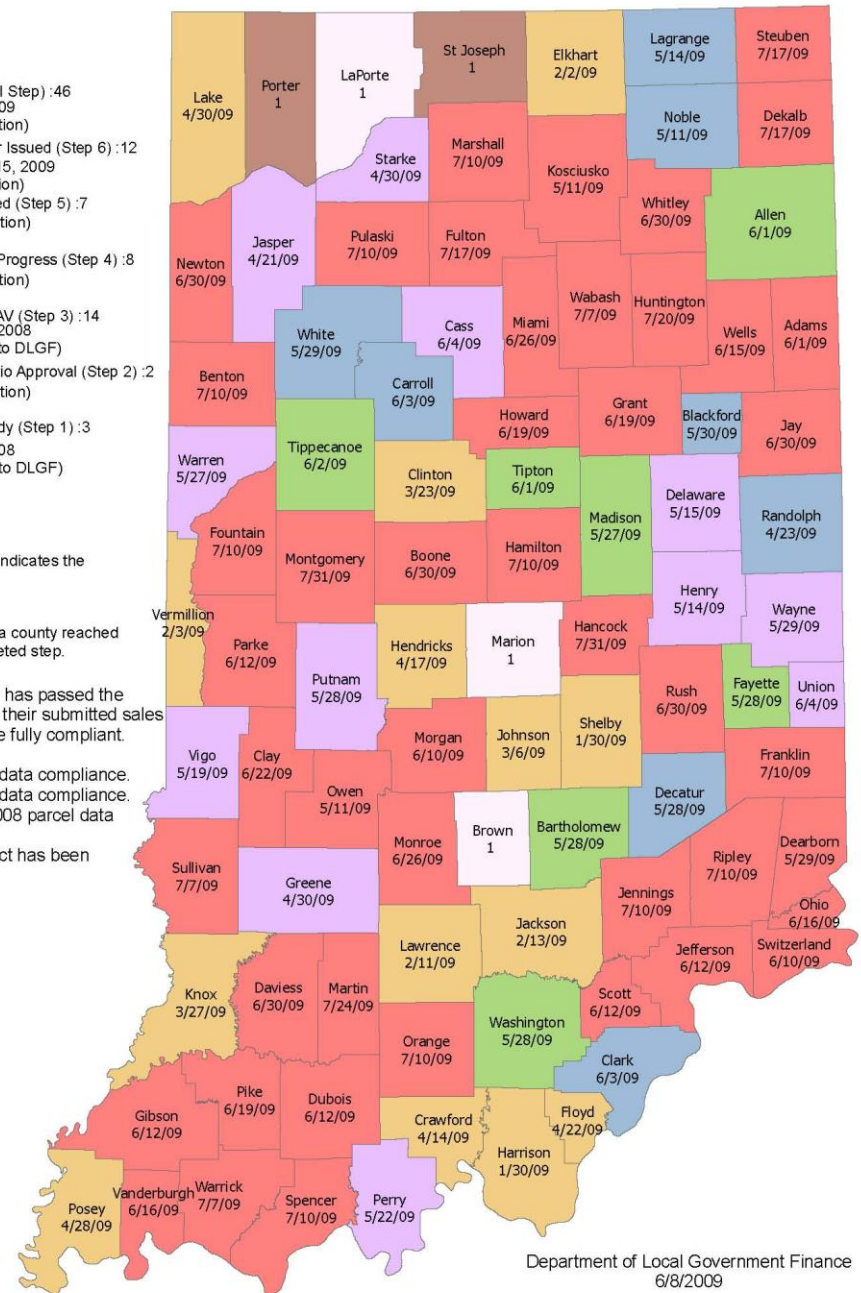
- Tax Bills Due (Final Step) :46
Due May 11, 2009
(Co. Treasurer Action)
- Final Budget Order Issued (Step 6) :12
Due February 15, 2009
(DLGF Action)
- 1782 Notices Issued (Step 5) :7
(DLGF Action)
- Budget Review in Progress (Step 4) :8
(DLGF Action)
- Awaiting Certified AV (Step 3) :14
Due August 1, 2008
(Co. Auditor sends to DLGF)
- Awaiting Sales Ratio Approval (Step 2) :2
(DLGF Action)
- Awaiting Ratio Study (Step 1) :3
Due Spring 2008
(Co. Assessor sends to DLGF)

NOTE: The current color indicates the previous step has been completed or approved.

A date indicates the date a county reached their most recently completed step.

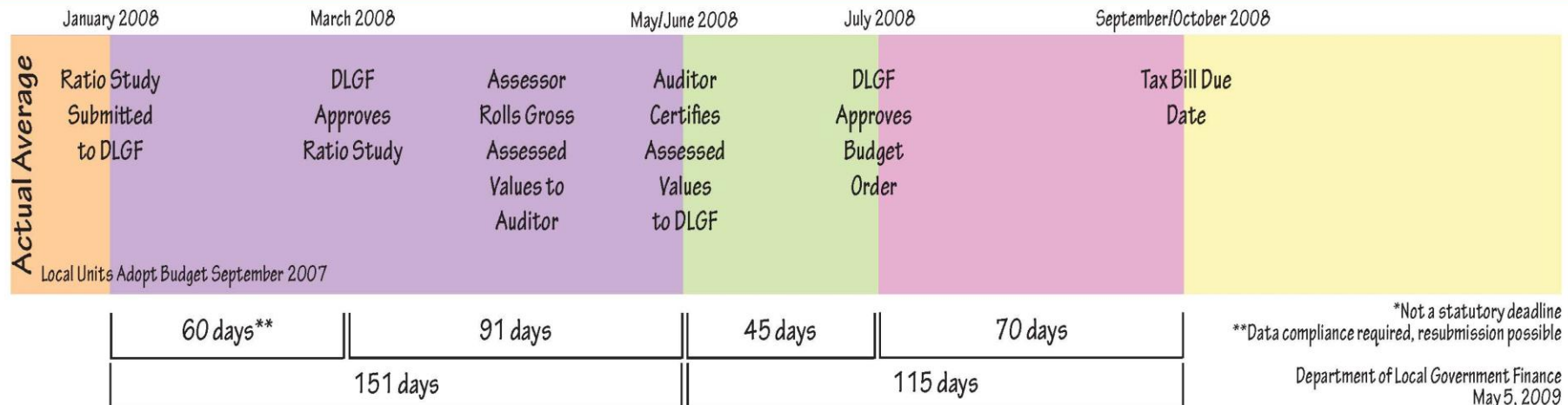
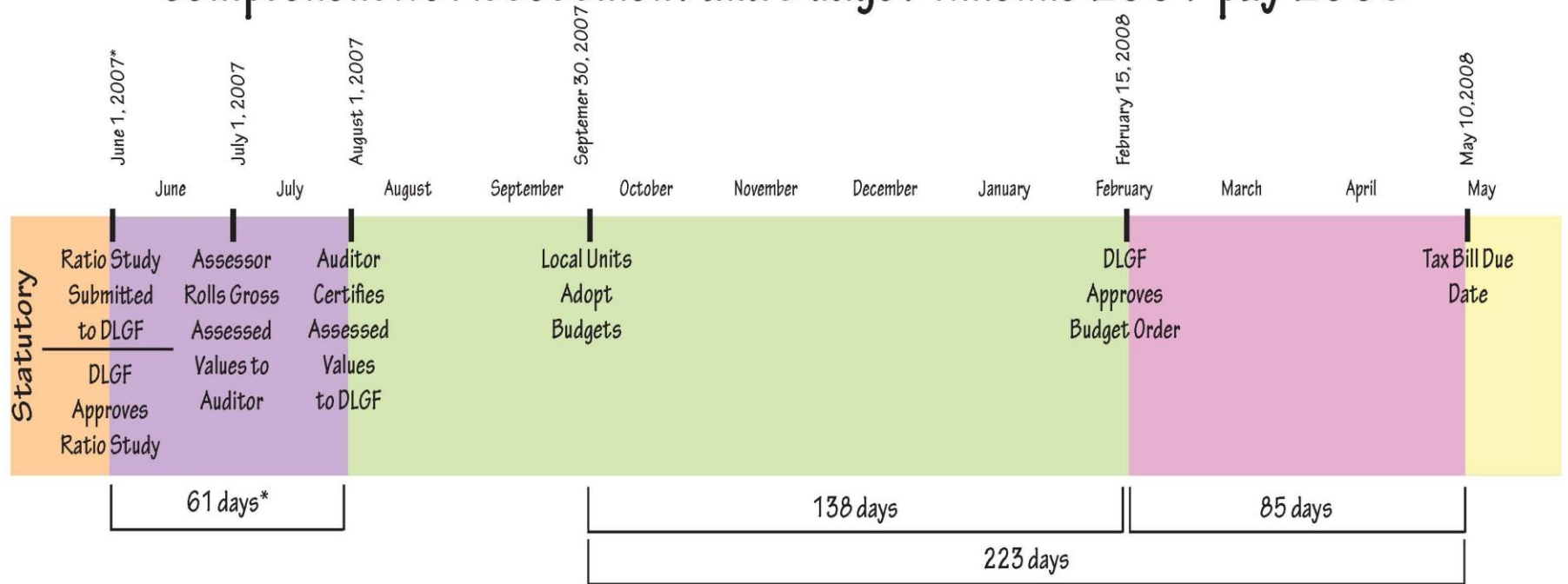
M-W indicates a county has passed the Mann-Whitney test and their submitted sales and parcel data sets are fully compliant.

- 1 indicates 2006 Sales data compliance.
- 2 indicates 2007 Sales data compliance.
- 3 indicates 2007 pay 2008 parcel data compliance.
- 4 indicates 2008 abstract has been completed.



Department of Local Government Finance
6/8/2009

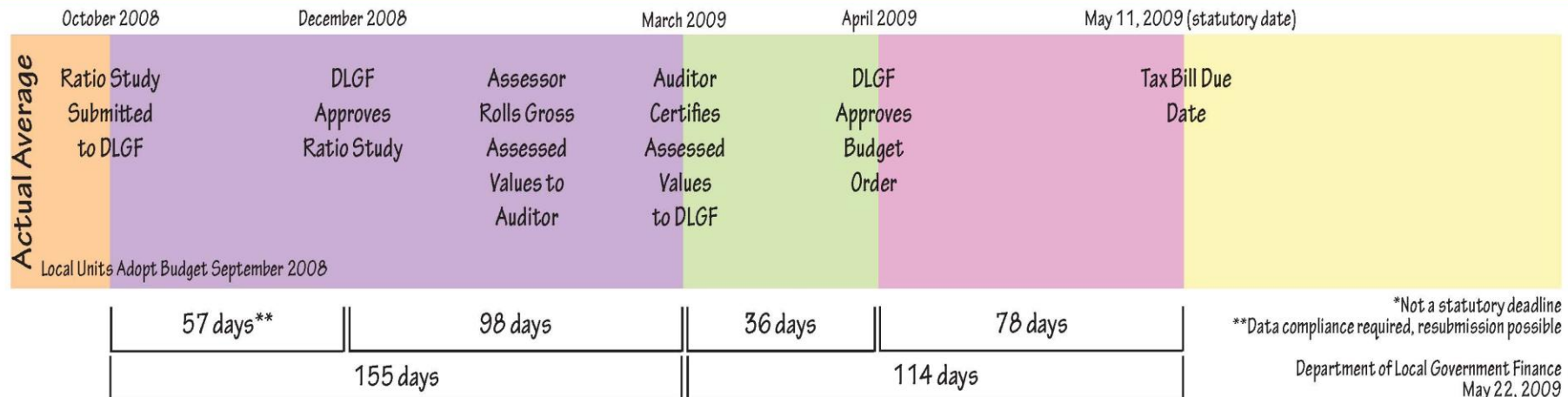
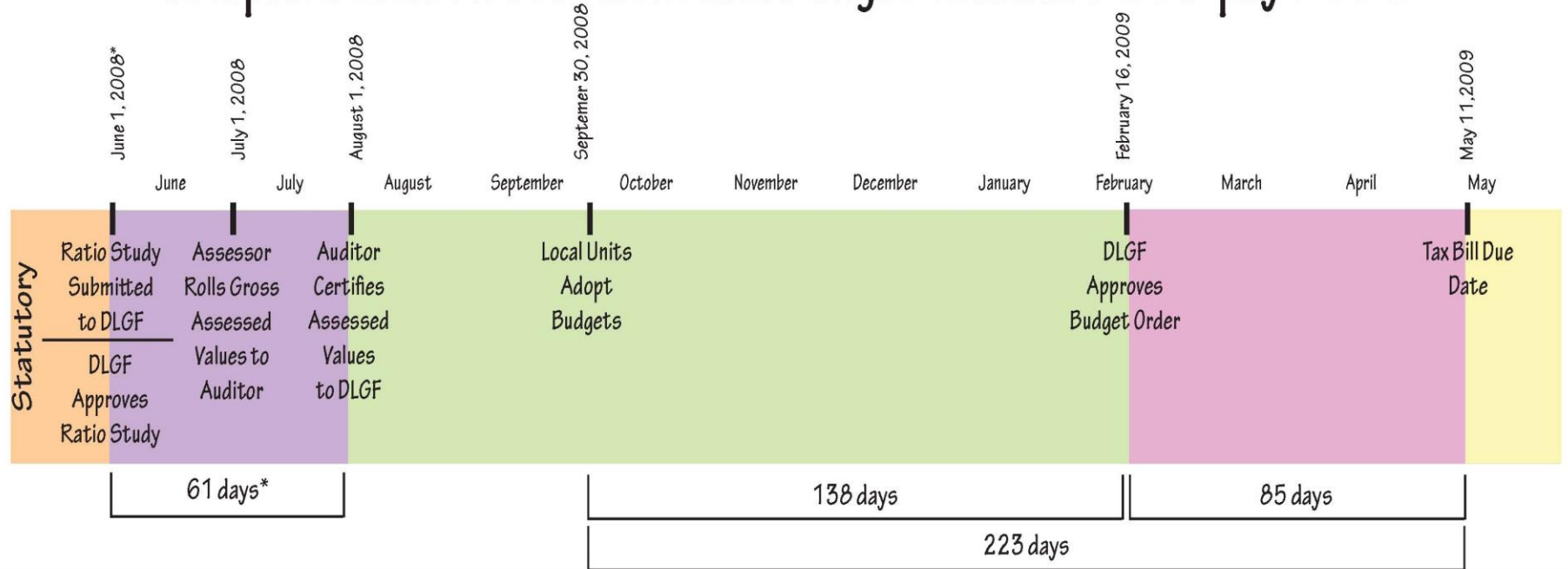
Comprehensive Assessment and Budget Timeline 2007 pay 2008



*Not a statutory deadline
 **Data compliance required, resubmission possible

Department of Local Government Finance
 May 5, 2009

Comprehensive Assessment and Budget Timeline 2008 pay 2009



*Not a statutory deadline
 **Data compliance required, resubmission possible

Department of Local Government Finance
 May 22, 2009



Budget-related Deadlines

- July 31 – Last day to adopt ordinance establishing, increasing or decreasing COIT, CAGIT, or CEDIT rates. IC 6-3.5.
- Aug. 1 – Deadline for auditors to file certificate of net AVs and estimates of miscellaneous revenues with units and DLGF. IC 6-1.1-17-1
- **Aug. 2 – Last day for first publication of Budget Form 3 (Notice to Taxpayers of Budget Estimates and Tax Levies) which includes the 2010 annual total appropriations, proposed tax levy, excessive levy appeals, and current tax levy (at least ten (10) days before the public hearing) I.C. 6-1.1-17-3**
- Aug. 3 – Deadline for units to submit to DLGF cumulative fund proposals. IC 6-1.1-17-16.7



Budget-related Deadlines

- **Aug. 9 – Last day for second publication of Budget Form 3 (Notice to Taxpayers of Budget Estimates and Tax Levies) (at least three (3) days prior to the public hearing) IC 6-1.1-17-3**
- Sept. 15 – Last day for units to submit proposed budget, rates and levies to county councils for non-binding review and recommendation.
IC 6-1.1-17-3.5
- Sept. 16 – Last day for units with appointed boards to submit budgets to fiscal body for adoption IC 6-1.1-17-20
- Sept. 19 – Last day for units to file excessive levy appeals for annexation/consolidation/extension of services, 3 year growth factor, emergency and correction of error with DLGF. IC 6-1.1-18.5
- Sept. 20 – Last day for ensuing year's budget public hearing.
IC 6-1.1-17-5.



Budget-related Deadlines

- Sept. 27 – Last day for taxpayers to file objecting petitions to budget, rates, or levies with local units. IC 6-1.1-17-5(b)
- Sept. 30 – Deadline for units to adopt 2010 budgets, rates and levies. IC 6-1.1-17-5
- Oct. 1 – Effective date for new LOITs imposed before July 31. IC 6-3.5
- Oct. 2 – Last date for all units to file adopted budget with the county auditor for TAB chart. IC 6-1.1-17-5
- Oct. 30 – Auditor advertises Tax Adjustment Board approved property tax rates. IC 6-1.1-17-12



Budget-related Deadlines

- Dec. 15 – Last day for DLGF to accept additional appropriation requests from units. IC 6-1.1-18-5.
- Dec. 30 – Deadline for units to file shortfall excess levy appeals. IC 6-1.1-18.5-16
- Jan. 31 – Deadline for township trustees to file annual year end statistical report with State Board of Accounts. I.C. 12-20-28-3(f)
- A full list of budget-related deadlines is available on DLGF Web site at <http://www.in.gov/dlgf/2444.htm>.



Annual Statistical Report

- Report on township housing, medical care, utility, food and burial assistance filed with State Board of Accounts.
I.C. 12-20-28-3(f)
- State Board of Accounts compiles data into statewide statistical report. IC 12-20-28-3(g)
- Each Township Annual Report (TA7) and statewide annual statistical report forwarded to DLGF by State Board of Accounts. IC 12-20-28-3(h)
- **DLGF may not approve the budget of a township trustee who fails to file an annual report. IC 12-20-28-3(j)**



New Legislation

■ SB 448

- New property tax exemption for businesses located in Indiana that are “dedicated to computing, networking, or data storage activities.”
- A business is eligible for the deduction if:
 - 1) It invests at least \$10 million in real and personal property located in Indiana after June 30 ,2009;
 - 2) The average employee wage of the entity is at least 125 percent of the county average wage of each county in which it conducts business; and
 - 3) The fiscal body of the county or municipality adopts a resolution exempting the business from property taxation
- Only the “enterprise information technology equipment” qualifies for the exemption.



New Legislation

■ HB 1344

- Permits a county legislative body to authorize electronic property tax bills and related information.
- Greater enforcement of homestead standard deduction limitation.

■ HB 1094

- Real Property will be valued for property tax assessment purposes as of the assessment date.
 - In other words, the valuation date and assessment date will be the same beginning in 2010.



2010 Census

UNITED STATES CENSUS

2010 *Indiana*



For more information, visit the Indiana 2010 Census Web page: www.census.indiana.edu.



2010 Census

- The U.S. Constitution requires that a Census be conducted every 10 years to count each person living in the country.
 - The Census is used to apportion congressional seats.
 - Results inform policymakers who construct government programs.
 - Census numbers are the basis of funding for many federal programs, up to \$1,200 per person.
 - Medicaid, WIC food grants, social services
 - Title I educational grants
 - Transportation
 - State funds are often distributed using Census counts.
- Our objective is to ensure that every Hoosier is counted.



2010 Census

- How do we ensure that every Hoosier is counted?
- DLGF will serve as convener and recruiter, and provide support to a local government committee.
- Local government committee will promote efforts, generate local outreach and diffuse information from the Census Bureau to achieve a complete count.
- If you would like to be a part of this committee, please contact: Staff Attorney Micah Vincent at mvincent@dlgf.in.gov or 317-232-3772.



Contact The Department

- Karen Large, Budget Division Director
 - Telephone: 317.232.3775
 - Fax: 317.232.8779
 - E-mail: klarge@dlgf.in.gov
- Web site: www.in.gov/dlgf
 - “Contact Us”: www.in.gov/dlgf/2338.htm